## **REMARKS**

Claims 24-33 are pending in the present application. Claims 1-23 are cancelled herein. Claim 24 has been amended. No new matter has been added.

Claims 24-33 have been rejected under 35 U.S.C. § 102(b) as assertedly being anticpated by U.S. Patent No. 5,674,770 to Lee et al. (hereinafter "Lee"). Applicants respectfully traverse these rejections.

Applicants' claim 24 recites at least one limitation not found in Lee, namely, Lee does not disclose the limitation of "forming a second polysilicon layer, the second polysilicon layer being on the logic gate oxide in the periphery region and on the first doped polysilicon layer in the cell region." The Office Action asserts that Lee discloses "forming a second polysilicon layer 7, column 3 line 39, fig. 3, on the logic gate oxide 3 and the first doped polysilicon layer 4." (Office Action, page 2.) This assertion, however, is incorrect.

Figure 3 of Lee, a copy of which is provided below, illustrates that a first gate insulator layer 3 (silicon dioxide) is formed <u>on</u> the substrate 1, a first layer of polysilicon 4 is formed <u>on</u> the first gate insulator layer 3, and a second polysilicon layer 7 is formed <u>on</u> the first layer of polysilicon 4. Importantly, it should be noted that the second polysilicon layer 7 is <u>on</u> the first layer of polysilicon 4, not the first gate insulator layer 3.

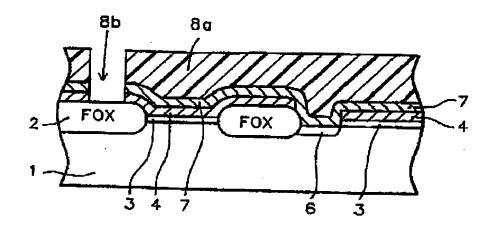


FIG. 3

In contrast, Applicants claim 24 recites that the second polysilicon layer is formed <u>on</u> the logic gate oxide <u>and</u> is formed <u>on</u> the first doped polysilicon layer. Applicants have amended claim 24 to more clearly recite this relationship that was already recited in the previously presented claim 24. In particular, Applicants have amended claim 24 to recite that the second polysilicon layer is formed "on the logic gate oxide in the periphery region and on the first doped polysilicon layer in the cell region."

Thus, because Lee fails to disclose at least one limitation of Applicants' claim 24, claim 24 is deemed to be in condition for allowance. Claims 25-33 depend from and further limit independent claim 24 in a patentable sense and, therefore, are also deemed to be in condition for allowance. Accordingly, it is respectfully requested that the rejection of claims 24-33 under 35 U.S.C. § 102(b) as being unpatentable be reconsidered and withdrawn.

In view of the above, Applicants respectfully submit that the application is in condition for allowance and request that the Examiner pass the case to issuance. If the Examiner should have any questions, Applicants request that the Examiner contact Applicants' attorney at the address below. No fee is believed due in connection with this filing. However, in the event that there are any fees due, please charge the same, or credit any overpayment, to Deposit Account No. 50-1065.

Respectfully submitted,

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Date

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